



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 3 2001

New Federal Privacy Disclosure Rules

The 1999 Gramm-Leach-Bliley Act contains provisions that are intended to protect the privacy of very broadly defined financial services, including tax planning, financial planning, and tax return preparation.

Under this Act, the Federal Trade Commission (FTC) has issued regulations that require disclosure of certain information to consumers, and CPAs need to be aware of these requirements because they are in effect now and full compliance is required by July 1, 2001.

Generally, the FTC has been given the authority to regulate the privacy practices for financial services provided to consumers, other than those provided by banks, credit unions, securities companies, investment advisers who are actually registered with the Securities and Exchange Commission (SEC), and insurance companies.

The regulations apply to those who provide "financial services," as defined by the Federal Reserve Board, which has long included tax planning, tax return preparation, and financial planning.

CPAs who are "significantly engaged" in preparation of federal or state personal tax returns, including income, estate, and gift tax returns, or who provide personal financial or tax planning are subject to the FTC's privacy regulations.

To provide flexibility, the FTC rules do not define "significantly engaged,"

but they do provide some guidance through examples.

In one example, a person who provides informal financial services (e.g., preparing tax forms without remuneration for friends or family, or as a community service), would not "likely" be significantly engaged in a financial activity.

The FTC's rule requires that certain disclosures be made to consumer clients (as opposed to business clients). There are one-time disclosures to new clients and annual disclosures to all clients.

The disclosures must provide a clear and conspicuous notice that accurately reflects your privacy policy and practices, and the notice must be in writing or, if the consumer agrees, electronically.

Although there is no required form for this notice, it must include the following information:

- The categories of non-public personal information you collect;
- The categories of non-public personal financial information that you might disclose. If you are legally prohibited from disclosing non-public personal information, this should be stated (an example of such a prohibition is the Internal Revenue Code prohibition on disclosure of income tax return information);
- The categories of affiliates and

non-affiliated third parties to whom you disclose that information, or that you do not make such disclosures;

- Your policies with respect to sharing information on a person who is no longer a client;
- The categories of information disclosed pursuant to agreements with third-party service providers and joint marketers and the categories of third parties providing the services, or that you do not do so;
- The client's right to opt out of the disclosure of non-public personal information, if you make such disclosures;

Disclosure Rules
continued on page 4

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Inside this issue...

Address Changed?	4
Bankruptcy Proceedings	5
Board Meetings	5
Certificates Issued	7
Certificate Renewal	3
CPE Sponsor Register	6
Declaratory Ruling Procedure	6
Disciplinary Actions	2, 3, 5
GASB Publishes Guide	3
Reclassifications	4, 6
Notice of Address Change	8
When Ethics Rules Conflict	6

Disciplinary Actions

Michael Edward Kostich, Jr. #14771
Buxton, NC 1/22/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14771 as a Certified Public Accountant.
2. In January of 1998, Respondent informed the Board that Articles of Dissolution had been filed effective December 31, 1997, for his professional corporation, Kostich and Associates PC. Said corporation had been registered with the Board as located on "Highway #12," with a mailing address of "Post Office Box 339, Frisco, North Carolina 27936-0339," and with a telephone number of "(919) 995-4901."
3. In January of 1998, Respondent registered an individual practitioner firm as located at "Highway #12," with a mailing address of "Post Office Box 69, Frisco, North Carolina 27936," and with a telephone number of "(919) 995-4905." Since registering his individual practitioner firm, Respondent has not advertised, promoted, or provided services to any client through that firm.
4. Respondent renewed his firm's registration for 1999 with the same location, address, and telephone number.
5. In January of 2000, Respondent, on his firm's 2000 registration, checked the box which states, "I no longer practice public accounting as defined at 21 NCAC 8A .0301(b)(16), .0307, and .0308 or I practice only through another properly registered firm. Please terminate this firm registration."
6. Since January of 1998, Respondent has been an employee of "Kostich and Associates Financial Services, Inc.,"

which has a mailing address of "Post Office Box 339, Frisco, North Carolina 27936" with a telephone number of "(252) 995-4901." Said firm is not registered with the Board as a CPA firm but is registered with the North Carolina Secretary of State's office as a corporation.

7. Kostich & Associates Financial Services, Inc., Respondent's employer since January 1, 1998, prepares and renders financial statements for some of its clients. On occasion, Respondent has assisted in preparing such financial statements, but all such financial statements were issued by Kostich & Associates Financial Services, Inc.
8. Since January of 1998, Respondent, on his individual practitioner firm registration, has claimed that he is "exempt" from peer review because he does not perform attest services.
9. Respondent last participated in a peer review program in November 1995. He was not due to undergo another review until November 1998. However, by that time he believed he no longer was required to undergo peer review, because he had ceased operation of his CPA firm.
10. From September 1993 through March 1999, Respondent received compensation for providing investment advisory and securities brokerage services to his clients in one of two ways: either as a quarterly fee (based on a predetermined percentage of an account's total value) or as a percentage-based fee derived from the value of a particular investment.
11. The Board has not received any complaint from any third party that the party has been harmed by any of the Findings stipulated herein. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
 2. Respondent's actions as set out above constitute violations of NCGS 93-12(8c) and 93-12(9)e and 21 8M .0102, 8N .0202(b)(3), .0202(b)(9), .0202(b)(10), .0302(a), and 8N .0303(c) [8G .0302 prior to April of 1994].
- BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order, by which agreement Respondent makes no admission of wrongdoing or liability:
1. Respondent is censured.
 2. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.
 3. Respondent will not prepare or participate in any way in the preparation of financial statements except for financial statements to be issued by a CPA firm duly registered with the North Carolina State Board of CPA Examiners and participating in an approved peer review program.
 4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
 5. If Respondent fails to complete the requirements as specified in this Consent Order, Respondent's certificate shall be suspended until such time as all requirements have been completed.
 6. Respondent shall pay a two hundred dollar (\$200.00) reimbursement of administrative costs incurred by the Board to be remitted with this signed Order.

Paul Wesley White #11829
Greenville, NC 1/22/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 11829 as a Certified Public Accountant.
2. In October of 1999, Respondent's certificate was forfeited by Order (Attachment 1) of the Board for insufficient and untimely license renewal.
3. On October 3, 2000, North Carolina Superior Court issued a Temporary Restraining Order (Attachment 2) against Respondent in response to a Petition for Temporary Restraining Order and Motion for Preliminary Injunction as filed by the North Carolina State Bar.
4. In response to an investigation by the North Carolina State Bar, Respondent signed, on October 16, 2000, an Affidavit (Attachment 3) acknowledging that the findings of the investigation were true and surrendering his license to practice law.
5. On October 20, 2000, based upon its finding that Respondent misappropriated client funds, the North Carolina State Bar issued an Order of Disbarment (Attachment 4) against Respondent.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Caro-

lina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's misappropriations of client funds and his disbarment by the North Carolina State Bar are violations of 21 NCGS 93-12 (9) and 21 NCAC 8N .0201, .0203, and .0204.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Paul Wesley White is hereby permanently revoked.

Renewal Reminder

As a reminder, all North Carolina licensees must submit his or her completed certificate renewal form to the Board by June 30, 2001.

If you have not received your renewal form by March 16, 2001, please contact Alice Steckenrider by telephone at (919) 733-1422 or by e-mail (alicegst@bellsouth.net) to request a replacement form.

Failure to return the properly completed renewal form to the Board by the deadline may result in disciplinary action by the Board.

GASB Publishes Guide for Financial Statement Analysts

The Governmental Accounting Standards Board (GASB) has published a guide intended to assist analysts as they incorporate the new state and local government financial statements into their work.

The new publication, *An Analyst's Guide to Government Financial Statements*, introduces the financial statements that governments are beginning to prepare under GASB Statement 34.

The analyst guide was developed specifically for regular and intensive users of public sector financial statements, including mutual fund analysts, rating agencies, institutional investors, bond insurers, research organizations, and taxpayer groups.

The guide's goal is to help analysts more effectively assimilate the information from the new governmental financial statements into their analytical and decision-making processes.

Dean Michael Mead, GASB Project Manager and author of the

guide, stated, "Statement 34 was developed to provide analysts and other financial statement users with the more comprehensive and comprehensible data they require to assess government finances."

"Our new guide will bring users up-to-speed and help them get the most out of the new financial statements," he said.

Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, established new requirements for state and local governments that prepare their financial reports according to generally accepted accounting principles (GAAP).

The new rules substantially changed the appearance and content of government financial statements.

Copies of *An Analyst's Guide to Government Financial Statements* (order code GUG03) may be obtained from the GASB Order Department (1-800-748-0659) for \$19.95 each.

Reclassifications

Inactive

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” or does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

01/24/01	Herbert Arthur Sandman	Raleigh, NC
02/02/01	Kathy Lynn Manis	Sevierville, TN
02/05/01	Linda Ruth Hoffman	Green Cove Springs, FL
02/05/01	Lisa A. Kloster	Potomac, MD
02/05/01	Margaret Bednarz Payne	Charlotte, NC
02/06/01	Albert Wilson Gard, III	Durham, NC
02/06/01	Jacqueline Renee Bruner	Franklin, IN
02/06/01	Thomas Robert Kloster	Potomac, MD
02/07/01	William Bennett Gallagher	Charlotte, NC
02/07/01	Susan Ruppe Black	Fayetteville, NC
02/07/01	Crystal Cheatham Drum	Greensboro, NC
02/08/01	Kurt Fleckenstein	Orlando, FL
02/09/01	K. Scott Mallory	Tustin, CA
02/11/01	Mary Rebecca Muenchow	Winston-Salem, NC
02/12/01	Stephen Gregg Hemric	Hamptonville, NC
02/12/01	Denise Jones	Taylors, SC
02/12/01	Billy M. Peed	Ft. Lauderdale, FL
02/12/01	Michael Anthony Garcia	Kingsport, TN
02/12/01	Carol Lynne Sclove	Chapel Hill, NC
02/13/01	Randy W. Myers	Lanexa, VA
02/13/01	Andrew Lamar Watkins	Centerton, AR
02/14/01	Roy Edwin Dellinger	Charlotte, NC
02/14/01	Charles Richard Hubbard	Terrell, NC
02/14/01	Thomas N. Dufek	Huntington, NY
02/15/01	Jan Garner Johnson	Staley, NC
02/15/01	Eva Purdom Ingle	Laurel Springs, NC
02/19/01	Donna Jean Weider	Palatine, IL
02/20/01	Michael T. Henderson	Charlotte, NC
02/20/01	William Howard Waldorf	Orchard Park, NY
02/22/01	Sheila Dillon	Mooresville, NC

Retired

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

02/19/01	Staton E. Boyette, Jr.	Matthews, NC
02/19/01	Ruth Fowler Mercer	Polkton, NC
02/19/01	James Elwood Walker	Wrightsville Beach, NC

Disclosure Rules *from front*

- Disclosures you make under the Fair Credit Reporting Act (if any); and
- Your practices with regard to protecting the confidentiality, security, and integrity of non-public personal information.

If you are a federal tax return preparer, you are already generally prohibited by the Internal Revenue Code from disclosing tax return information without your client’s consent, so the interests sought to be protected by Gramm-Leach-Bliley are already covered, at least in part.

Nonetheless, the regulations adopted by the FTC are, on their face, specifically applicable to return preparers.

An Appendix to the FTC rule provides sample clauses related to the required disclosures, and can be found in the May 24, 2000, *Federal Register* on the FTC’s web site (www.ftc.gov/privacy).

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board in writing within 30 days of any change of address or business location.

For your convenience, a “Notice of Address Change” form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail, fax, or e-mail the change(s) to Alice Steckenrider (alicegst@bellsouth.net).

Exam candidates (successful and unsuccessful) should mail, fax, or e-mail the change(s) to Judith Macomber (jmacombe@bellsouth.net) or to Phyllis Elliott (pwelliot@bellsouth.net).

CPA firms should mail, fax, or e-mail the change(s) to Lynn Wyatt (lynnwyat@bellsouth.net).

Please note that staff cannot accept an oral change of address.

Bankruptcy Proceedings

Although bankruptcy is a lawful form of debt relief provided by Federal statute, as a CPA you have specific individual and firm obligations under North Carolina Accountancy Statutes and Administrative Code.

In particular, a CPA has an ongoing obligation to his or her clients to comply with the rules on confidentiality of client information [21 NCAC 8N .0205].

Additionally, a CPA has an obligation to preserve his or her clients' interest in their records (those records which are considered "client records" pursuant to 21 NCAC 8N .0306).

Thus, a CPA must make appropriate arrangements to assure that in any instance in which the property of the bankrupt party is seized, that proper security and disposition of confidential information, including client records, is maintained.

Additionally, a CPA is obligated to report to the Board any adversary proceedings that arise out of bankruptcy to the same extent that a CPA must report civil proceedings to the Board [21 NCAC 8N .0208(b)].

2001 Board Meetings

April 23
May 21
June 25
July 23
August 20
September 18
October 22
November 19
December 18

Disciplinary Action

Albert David Love #15348
Charlotte, NC 1/22/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 15348 as a Certified Public Accountant.
2. In October of 1997, the Internal Revenue Service (IRS) filed liens against Respondent totaling \$21,551.86 for failure to pay individual income taxes for two years.
3. In October of 1999, the IRS filed liens against Respondent totaling \$23,401.38 for failure to pay five quarters of employer's quarterly federal taxes.
4. On his individual certificate renewals for the years 1998-99 and 1999-2000, Respondent failed to disclose the tax liens.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0202(b)(3), .0203(b)(1), .0204(c), .0207, and .0208(b).

BASED ON THE FOREGOING and in

lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent's license shall be suspended for one (1) year from the date this Order is approved by the Board.
3. If Respondent returns his forfeited certificate within fifteen (15) days of the receipt of this Order, Respondent can, after at least one (1) year, apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course pursuant to 21 NCAC 8F .0504.
4. If Respondent returns his forfeited certificate in excess of fifteen (15) days of the receipt of this Order, Respondent can, after one (1) year, plus the number of days that his certificate was late in being returned to the Board office, apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form (which includes statements regarding use of title during forfeiture),
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits (on forms provided by Board),
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course pursuant to 21 NCAC 8F .0504.
 - e. A Consent Order requiring payment of at least \$100.00 in administrative costs.

**Have you mailed or faxed your
certificate renewal form ?**

Declaratory Ruling Procedure

Any person aggrieved, as defined in NCGS 150B-2(6), by a statute administered or rule promulgated by the Board may request a declaratory ruling as to how the statute or rule applies to a given factual situation or whether a particular Board rule is valid.

A request for a declaratory ruling, which must be made in writing and mailed to the Board, must include the following information:

- name and address of petitioner;
- statute or rule to which the petition relates;
- concise statement of the manner in which the petitioner is aggrieved, as defined by NCGS 150B-2(6), or thinks that he or she may be injured by the rule or statute and its application to him or her; and
- statement of whether an oral hearing is desired and if so, the reasons for such an oral hearing.

Whenever the Board believes for good reason that issuing a declaratory ruling is undesirable, it may refuse to do so.

The Board will notify the petitioner in writing of its reasons for refusing to issue a declaratory ruling.

As a general rule, the Board will issue a declaratory ruling except:

- when the subject of a requested ruling is also the subject of a law suit pending in a court of this State or a federal court;
- when the facts presented in the case were considered at a rule-making hearing; or
- in other special circumstances.

Pursuant to the Administrative Procedures Act and Board rules, declaratory rulings set no precedents and are limited to the facts of the request and may be relied upon only by the requesting party.

Requests to Board employees or legal counsel, or requests to Board members not in accordance with 21 NCAC 8B .0501, for opinions concerning the application of the Board's rules or any statutes are discouraged.

If ever an opinion is given, it is non-binding on the Board. Applicants, licensees, and any other persons who act in reliance on such opinions do so at their own risk.

If you have questions regarding the declaratory ruling procedure, please contact Robert N. Brooks, Executive Director of the Board, by telephone at (919) 733-4222 or by e-mail (rnbrooks@bellsouth.net).

Spotlight Rule

When Ethics Rules Conflict

Too often, licensees are confused as to which rules of ethics apply – the Rules of Professional Ethics and Conduct promulgated by the NC State Board of CPA Examiners or the Code of Professional Conduct adopted by the American Institute of CPAs (AICPA).

In the majority of instances, North Carolina CPAs are able to comply with both sets of rules. In fact, the Board has adopted specific AICPA standards such as *Auditing Standards* [21 NCAC 8N .0403], and *Standards for Tax Practice* [21 NCAC 8N .0211]. The Board will give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings, and opinions issued by appropriately authorized ethics committees of professional organizations.

When the AICPA's rules differ from the Board's rules with which rules should the licensee comply? The answer is simple – whenever there is a conflict between the Board's rules and the AICPA's rules, North Carolina licensees are obligated to comply with 21 NCAC 8N, *Rules of Professional Ethics and Conduct*.

Reclassifications

Reissuance

02/19/01	Edwin Brent Stewart	Shelby, NC
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Reinstatements

02/19/01	Michael Brigstock Cullinan	Arlington, VA
02/19/01	Melanie Shuler McKelvey	Matthews, NC
02/19/01	Eric Walter Montgomery	Greensboro, NC
02/19/01	David Gene Myers	Charlotte, NC
02/19/01	Darryl Hampton Porter	Granville Quarry, NC
02/19/01	David Ross Stern	Jacksonville, FL
02/19/01	James A. Wall, Jr.	Winston-Salem, NC

CPE Sponsor Register

The 2001 edition of the CPE Sponsor Register is now available online.

Licensees can view a complete listing of CPE sponsors registered with the Board by visiting the Board's website (www.state.nc.us/cpabd) and clicking on the "CPE Sponsor Register" link.

If you do not have Internet access, you may request a printed copy of the CPE Sponsor Register by contacting Lynn Wyatt by telephone at (919) 733-1423.

Certificates Issued

The following applications for certification were approved at the February 19, 2001, Board meeting:

Ruth Lightfoot Adams	Katherine Shearin Griesedieck	Joseph Adrian Norman
Darrin Michael Alford	Amy Michelle Guills	Julie Ann Oakes
Jeremy Ryan Allen	Colleen Joy Hacker	Misty Dawn O'Bryan
Anthony J. Allison	Rosalind Marie Haight	Shalini Tejesh Patel
James Douglas Arnold	Tiffany Meredith Haines	Deanna J. Peltz
Susan Rothe Arnold	Margaret Elizabeth Haleen	Reneé Phillips
Andrea L. Balog	Lisa Matejka Hallenbeck	Jennifer Godfrey Pierce
Joseph Sterling Bartock	Eric McKewn Halter	Catherine M. Pluchino
Brian Kirk Bell	Lois J. Hamilton	Donald Pace Porter, Jr.
Todd Ray Bender	Tracy Michelle Hamilton	Janet M. Raypole
Vaughn J. Berger	Michelle Dillen Harrison	Elyse Dawn Romoff
Susan Marie Bishop	Kenneth John Hartlage	Donald R. Roveto, III
Maria Teresa Borja	Rebecca Shackelford Harwell	David H. Rupp
Gary Michael Bost	Michael Sean Hassel	Jeffrey T. Sabetta
Lisa M. Bourque	Craig John Healy	Cynthia Ann Salgado
Doris Elizabeth Bowden	Michael Sharpe Hendershott	Diane Schroeder
Tracy Matthew Bower	William Clayton Heslop	Aaron L. Shackelford
Misty Dawn Bowman	James R. Hess	Kirti Harivadan Shah
Kimberley Winn Brooks	Matthew Kirk Hilbert	Sunil Sharma
Thurman L. Brooks	Toy Brent Hinson	Jon Gavin Shell
Catherine M. Bunch	Kyra Shannon Hippensteel	Teresa Byrd Shirley
William Wesley Burns, IV	James Henry Hogan	Tonya Mills Shornock
Angela E. Caldwell	Kevin Patrick Howard	Brock James Simonds
Mary Suzanna Cavanaugh	Amy M. Hrinsin	Walter A. Skorski
Abby Holbrooks Champion	Beilei Huang	Jesse P. Smith
Belinda Carol Chriscoe	Catherine Louise Hubbard	Melissa Jennifer Smith
Rishi Chugh	Jennifer O'Neil Huneycutt	Howard Alan Sosoff
Samuel R. Clark	Lisa Ann Hurley	Jeffrey Michael Spence
Russell Alan Clemmer	Deloris Kever Jaeger	Jennifer Joan Spolarich
Emily Hackney Coble	Thomas James Keller	Ginger Marie Squires
Karen Louise Connery	Beverly A. Kelly	Janet Lynn Stallings
Kretina L. Cook	Meredith Lee Keyes	Constantine John Stamatiades
Alecia Page Corey	Heidi Elizabeth Kiesenhofer	Charles Thomas Steele, Jr.
Nancy B. Croy	Jennifer Lynn Koch	Barbara A. Strazzeri
Melissa Marie Dean	John Talmadge Lancaster	Portia Severson Sutton
Dawn Alycia Dempsey	Eric Reynolds Langdon	Gerard A. Tarabokia
Paul William Dennis	Robert Anthony Langone	John Terzidis
Bimal Desai	Darrin Delaney Leaks	Christianna Leigh Thacker
Kelly Buel Douglas	Charles Jay LeBoeuf, Jr.	Richard Way Thacker, Jr.
William Douglas Dozier	Stephanie Ann Little	Paula Rogister Thomas
Donald Everett Drake	Jennifer LiVecchi	Todd Lee Turnbill
Shelley Beth Drevas	Diane C. Lopes	Karla K. Walinski
Robert E. Eash	Matthew William Lowdermilk	Donald C. Wall
Linda Harris Edmundson	Traci Roberson Mabry	Weiwen Wang
Michael Glenn Edwards	Patricia Ann Maloney	Patricia Gentry Webber
Alice Rigby Elliott	Sanjay Manickam	Todd Arthur Webster
Darin John Evans	Kevin James Martin	Timothy P. Wetzell
James Glenn Fortson	Kamal A. Maruf	Eric Monroe Wexler
Stephani Christy Franks	Joseph Terry McBride, Jr.	Lillian Anne Wilder
E. Murray Gilgo, III	Kristine Lee McElvain	Angelica Willeford
James R. Gill	Rebecca Jane McLelland	Matthew Lane Willis
Andrew M. Glickler	Lloyd L. Miller	Jason Duane Wimmer
Michael J. Godsey	Jarrett Lee Morris	Steven Gary Wise
Elaine Michele Green	Stephanie Butler Morris	Timothy Michael York
Janet Norwood Green	Julia Downing Muir	Leilei Zhang
Garnetta M. Gress	Michelle L. Nixon	Jacqueline M. Ziemba

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Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.